



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Steven & Christine Pak
DOCKET NO.: 18-01657.001-R-1
PARCEL NO.: 14-32-103-013

The parties of record before the Property Tax Appeal Board are Steven & Christine Pak, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$53,932
IMPR.: \$174,691
TOTAL: \$228,623

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one and one-half-story dwelling of brick exterior construction with 3,902 square feet of living area. The dwelling was constructed in 1982. Features of the home include a 2,229 square foot unfinished walk-out basement, central air conditioning, four fireplaces and a 744 square foot garage. The property has a 181,143 square foot lake front site and is located in Deer Park, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located from .61 of a mile to 1.34 miles from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,673 to 3,816 square feet of living area. The dwellings were built from 1978 to 1992. Comparable #1 has an effective age of 1981. Each comparable has an unfinished basement ranging in size from 1,321 to 1,617 square feet, central air conditioning, one or three

fireplaces and a garage ranging in size from 414 to 1,099 square feet of building area. The comparables have improvement assessments that range from \$129,014 to 165,185 or from \$35.12 to \$44.75 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,623. The subject property has an improvement assessment of \$174,691 or \$44.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of the subject and four equity comparables located from .078 of a mile to 1.16 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,564 to 4,063 square feet of living area. The dwellings were built from 1982 to 1996. Each comparable has an unfinished basement ranging in size from 1,701 to 3,302 square feet with three having a walk-out design. The comparables each have central air conditioning, one to three fireplaces and a garage ranging in size from 682 to 952 square feet of building area. The comparables have improvement assessments that range from \$161,534 to \$218,081 or from \$43.84 to \$58.45 per square foot of living area. The board of review included sales data¹ for each of its comparables and a map depicting the location of the comparables relative to the subject's location, along with an aerial photo of the subject. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2 and #3, along with board of review comparables #3 and #4 which differ from the subject in location, basement size and/or age.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 and #2. These three comparables are relatively similar to the subject in location, dwelling size, age and features. The comparables have improvement assessments that range from \$36.31 to \$45.32 per square foot of living area. The subject's improvement assessment of \$44.77 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the

¹ The Board gives no weight to the sales data provided by the board of review as it does not address the appellants' inequity argument.

appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 16, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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COUNTY

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